



## **FLOMATON, AL BUSINESS LICENSE FEE SCHEDULE (9723)**

\*Police Jurisdiction Enforced: The area outside the incorporated municipality limits. Businesses located in the police jurisdiction are subject to purchase a business license per the municipality's ordinance at one half the normal rates if applicable.

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<u>CODE</u>	<u>2002 NAICS TITLES / BUSINESS LICENSE CODES</u>	<u>FEE OR CLASS</u>
111998 Growers	<b>Farming and Crop Production</b> – agriculture, Crop production, nursery, fruit,	C
112990	<b>Animal Production</b> – dairy, cattle, ranching, sheep, chickens, poultry	\$75.00
113110	<b>Forestry</b> – logging, forestry, timber track operations, timber mgt,	\$100.00
114119	<b>Fishing &amp; hunting</b> – hunting and trapping, finfish, shellfish, supplies,	C
212110	<b>Mining(Sand &amp; Gravel)</b>	\$100.00
221301	<b>Utilities</b> – electric power or light company	G
221302	<b>Utilities</b> – natural gas company	G
221303	<b>Utilities</b> – water, sewage treatment, steam, and other	G
221304	<b>Butane or Propane Gas Dealer</b>	\$100.00
236420	<b>Contractors</b> – <u>general contractors</u> , comm. bldg, residential, subdivisions,	P
238423	<b>Contractors</b> – <u>specialty trade</u> – plumbing, heat & air	P
238424	<b>Contractors</b> – <u>specialty trade</u> – painting and wall covering	P
238425	<b>Contractors</b> – <u>specialty trade</u> – electrical contractors	P
238426	<b>Contractors</b> - <u>specialty trade</u> –gas fitter	G
238427	<b>Contractors</b> – <u>specialty trade</u> – masonry and stone contractors	P
238428	<b>Contractors</b> – <u>specialty trade</u> – drywall, acoustical & insulation	P
238429	<b>Contractors</b> – <u>specialty trade</u> – tile, marble, terrazzo & mosaic	C
238430	<b>Contractors</b> – <u>specialty trade</u> – carpentry contractors	\$100.00
238431	<b>Contractors</b> – <u>specialty trade</u> – floor coverings/all types	C
238432	<b>Contractors</b> – <u>specialty trade</u> – roofing, siding & sheet metal	\$150.00
<p>A.) All roofing contractors with contracts exceeding \$19,999 shall provide the City Clerk with a copy of their State of Alabama roofing contractor’s license. B.) It shall be the duty of every roofer and every person engaged in the business of roofing to give a bond payable to the town in the sum of \$2,500. Said bond shall be made by some suitable surety company duly authorized to do business in the state, and said bond shall be approved by the City council and filed with the City, Clerk, conditioned that said licensee will faithfully observe all the laws of the town pertaining to the roofing business. All such roofing work shall be executed in a workmanlike manner, and that the town shall be indemnified and saved harmless from all claims arising from accidents and damages of any character whatsoever caused by the negligence of such licensee will maintain in a reasonable leak proof condition for a period of one (1) year, all roofs, re-roofing’s, valleys, flashing, corrosion-resistant metal and all work related thereunto. C.) Said bond may be required by the City Council to be renewed at intervals of two (2) years, or more often, if in the judgment of the City council, the securities shall be impaired, and at any time upon demand of the City Council. Upon failure or refusal to comply with subsection, the license and certificate of competency of said licensee shall be revoked</p>		
238434	<b>Contractors</b> – <u>specialty trade</u> – water well drilling & irrigation	\$100.00
238436	<b>Contractors</b> – <u>specialty trade</u> – glass and glazing contractors	\$100.00
238437	<b>Contractors</b> – <u>specialty trade</u> – excavation and site development	\$150.00
238438	<b>Contractors</b> – House movers (written permit from Chief of Police)	\$ 75.00
238439	<b>Contractors</b> – welder	P

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238440	<b>Contractors – Fence installation and sale (sale only-see merchant)</b>	\$125.00
238441	<b>Contractors- Window installation</b>	\$100.00
311500	<b>Food Mfg – meat, seafood, grain, fruit, dairy, animal, poultry processing</b>	E
311501	<b>Bakeries – Retailer or Wholesale</b>	C
311502	<b>Candy Maker, Ice Cream Mfg.</b>	E
312600	<b>Beverage mfg – all types of soft drinks, bottled water, breweries, ice,</b>	E
312122	<b>Beer – off premise – state regulated through ABC</b>	H
312121	<b>Beer – on/off premise – state regulated through ABC</b>	H
312131	<b>Wine – state regulated through ABC</b>	H
312132	<b>Beer &amp; Wine – wholesale distributor</b>	H
312141	<b>Alcohol – state regulated through ABC</b>	H
312141.01	<b>Alcohol-package store</b>	H
312631	<b>Alcohol, whiskey Dealers in whiskey permitted by state law to be sold</b>	\$250.00
313700	<b>Textile Mfg – fabric, yarn, carpet, canvas, rope, twine, fabric mills,</b>	E
314705	<b>Other Mfg – mill operations not covered in 313, rugs, linen, curtains</b>	E
315710	<b>Apparel Mfg – women, men, children,</b>	\$75.00
321720	<b>Wood Mfg – sawmills, wood preservation, veneer, trusses, millwork,</b>	E
321721	<b>Box or Basket Factory</b>	E
321722	<b>Shingles Mill</b>	E
325760	<b>Chemical Mfg – of fertilizer, wood, pesticide, paint, soap, and resin</b>	E
326771	<b>Mattress Maker</b>	E
327780	<b>Nonmetallic Mfg – clay, glass, cement, lime, pottery, ceramic, brick, tile,</b>	E
327781	<b>Concrete Pipe Manufacturer</b>	E
332791	<b>Metal Fabrication – cutlery, structural, ornamental, machine shops,</b>	E
332792	<b>Awning Mfg</b>	\$100.00
333793	<b>Woodworking Manufacturer</b>	E
334794	<b>Computer &amp; Electronic Mfg – audio, video, circuit boards, peripherals,</b>	E
337797	<b>Furniture Mfg – cabinets, office, household, beds, kitchen,</b>	C
339798	<b>Miscellaneous Mfg – Misc. manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other.</b>	C
422820	<b>Wholesale trade – <u>non-durable</u>, wholesale gasoline distributor</b>	G
422830	<b>Wholesale trade – <u>non-durable</u>, paper, apparel, grocery, beverages, dairy, ice</b>	C
441910	<b>Motor vehicle parts and accessories – auto, motorcycles, boats, parts, accessories,</b>	C
441910 .01	<b>Motor vehicles - new and/or used autos, motorcycles, dealerships &amp; lots</b>	J
441911	<b>Trailers, House, Mobile Home Sales and/or servicing</b>	\$200.00

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441912	<b>Boats, Boat Trailers, Outdoor Motors</b>	C
442010	<b>Furniture</b> – furniture, home furnishings, stores, floor coverings, window,	C
443012	<b>Electronic &amp; appliance store</b> – household, radio, television, computers,	C
443013	<b>Butane, Propane or Natural Gas Equipment &amp; Appliances</b>	C
444030	<b>Building materials</b> and gardening equipment dealers – hardware, paint, glass, home center, wallpaper, nursery, floor sanders	C
445120	<b>Food &amp; beverage stores</b> – grocery, convenience store, markets, milk	C
445121	<b>Soda Water or Soft Drinks</b> (At fountains or dispensers in addition to all other licenses)	\$ 20.00
445110	<b>Butcher and/or Retailer of Fresh Meat</b>	C
445130	<b>Package Stores</b> – selling beer, wine and liquor plus general mdse	H
446110	<b>Health and personal care stores</b> – drug, pharmacy, cosmetic, optical, health food	C
447115	<b>Gasoline Retail</b> - selling gasoline with or without convenience stores	M
448130	<b>Clothing &amp; accessories</b> – men, women, children, infant, shoe, jewelry,	C
451110	<b>Sporting goods &amp; hobbies</b> – toy, fish, gun, books, games, bicycles	C
451111	<b>Newsstand</b> – selling magazine, paper, etc	\$35.00
452990	<b>General merchandise stores</b> – department, warehouse clubs, superstores,	C
453212	<b>Used Merchandise Stores</b> – books, miscellaneous, consignment, flea mkt	C
453224	<b>Miscellaneous retailers</b> – florist, gift, novelty, pet, art, and tobacco, fertilizer	C
453225	<b>Burial Vaults, Markers</b>	C
453226	<b>Monument or Marble Dealer</b> (for registration of monument dealers and agents see Sect. 6-20, Code of AL 1975)	C
454210	<b>Non-store retailers</b> – vending machine operators	N
454310	<b>Non-store retailers</b> –direct selling, mail order	C

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454311	<b>Non-Store Retailers – Fruit or Vegetable Dealers</b>	I
454315	<b>Non-Store Retailer – peddlers license / local peddler</b>	\$ 75.00
454316	<b>Non-Store Retailer – peddlers license /transient or itinerant peddler</b>	\$350.00
482110	<b>Rail transportation – transportation, ticket offices, state reg.11-51-124</b>	\$ 50.00
484113	<b>Truck transportation – local, long-distance, freight, moving, and storage</b>	\$ 50.00
485122	<b>Passenger transportation – buses, taxi cabs, limousine service, buggy charters each: Required approval by council</b>	S
485123	<b>Passenger transportation – number of buses, taxis, cabs, limousines, or buggies (each) Requires approval by Council</b>	S
488240	<b>Wrecker Service</b>	X
492250	<b>Couriers-couriers and local messengers, services, local delivery services,</b>	\$100.00
492251	<b>Express Companies (see Section 11-51-126, Code of Alabama 1975)</b>	\$ 25.00
493311	<b>Warehousing and storage – distribution, household, refrigerated, special,</b>	\$50.00
493312	<b>Warehousing and Storage – distribution, household, refrigerated, special in connection with other related business</b>	\$ 35.00
511410	<b>Publishing industries <u>except internet</u> – newspaper, book, periodical, database, Software (daily, weekly, monthly or periodical newspaper or similar (Plus 1/10 of 1% in excess of \$50,000 gross receipts)</b>	\$100.00
512450	<b>Motion Pictures – theatres, videos, recording, drive-ins, sound studios</b>	\$150.00
515512	<b>Broadcasting – radio and television stations (located within Town)</b>	\$100.00
515513	<b>Broadcasting – remote broadcasting from within the town by a station Located outside the town</b>	Per day \$20.00 Per year \$100.00
515514	<b>Television Cable Service: Business or persons engaged in the business of transmitting television signals by wires, cable or remote transmission in the town, or installing wires or cables for such purpose shall pay an amount equal to three (3) percent of the gross receipts of the business transacted in the town limits and 1 ½ percent of gross receipts in the police jurisdiction the preceding year.</b>	
517510	<b>Telecommunications – telephone local per 11-51-128</b>	K
517511	<b>Telecommunications – telephone long distance per 11-51-128</b>	K
517512	<b>Telecommunications – cellular and other wireless, paging,</b>	K
522720	<b>Bank Main Office – not branch location or ATM</b>	F

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522721	<b>Bank Branch or ATM</b> – not main office of bank	F
522722	<b>Savings and Loans</b> – not branch location or ATM	F
522723	<b>S&amp;L Branch or ATM</b> – not main office of S&L	F
522725	<b>Pawn Shop</b> – whether title pawn or merchandise	\$250.00
522726	<b>Loan Company</b>	\$250.00
523800	<b>Securities, commodity</b> – brokerage, portfolio, investment, other financial services	\$ 75.00
524926 11-51-120/123	<b>Insurance Company and/or its agents</b> – casualty, fire, and/or marine premiums	R
524927 51-120/123	<b>Insurance Company and/or its agents</b> – health, allied and all other premium	R
525002	<b>Bankrupt/Auction</b> (This section shall not apply to stocks of goods sold its entirety nor to sales under court order, or other judicial process, each event	\$100.00
525003	<b>Bankrupt/Auction</b> (Conducting or engaging in the business of selling goods, merchandise or other personal property, and sale being advertised as insurance, bankrupt, insolvent, assignee executor, trustee, close out, or going out of business sale: or a sale of goods and merchandise damaged by fire, smoke, water or otherwise, except as exempted by Section 40-12-101, Code of Alabama, as amended. O	
531110	<b>Storage Warehouse</b> Single Warehouse	\$ 75.00
531111	<b>Real estate</b> – offices, agents, brokers, management, appraisers,	\$100.00
532213	<b>Rental and leasing</b> – auto, truck, trailer, RV, all tangible property,	\$75.00
532214	<b>Rental and leasing</b> – movie and video rental	C
532215	<b>Floor Sanding Machines Rental</b>	\$ 55.00
541322	<b>Abstractors</b>	A
541323	<b>Advertising</b>	B
541324	<b>Attorney/Lawyers</b> – individual and/or firm professional license	A
541325	<b>Accountant/CPAs</b> – individual and/or firm professional license	A
541326	<b>Architect</b> – individual and/or firm professional license	A
541327	<b>Physician</b> – individual and/or firm professional license	A
541328	<b>Surgeon</b> – individual and/or firm professional license	A
541329	<b>Dentist</b> – individual and/or firm professional license	A
541330	<b>Chiropractor or Osteopath</b> – individual and/or firm professional license	A
541331	<b>Chiropodist</b> – individual and/or firm professional license	A
541332	<b>Optometrist, Oculist, Optician</b> – individual and/or firm professional license	A
541333	<b>Engineer</b> – individual and/or firm professional license	A
541334	<b>Surveyor</b> – individual and/or firm professional license	A
541335	<b>Detectives</b> – individual and/or firm professional license	A

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541336	<b>Computer Programmer</b> – individual and/or professional firm license	A
541337	<b>Photographer</b> – studios, portrait, commercial, services	\$150.00
541338	<b>Veterinarian or Veterinarian Surgeon</b> – individual and/or firm professional license	A
541339	<b>Professional Services Not Elsewhere Classified</b> – scientific, technical,	A
561550	<b>Administrative services</b> – answering, employment, office, sec., travel,	\$ 50.00
561551	<b>Auctioneer</b>	Z
561552	<b>Exterminating services</b> - exterminated company and its services	\$100.00
561553	<b>Janitorial firm</b> - janitorial cleaning services – individual or firm	\$ 75.00
561554	<b>Parking Lot Cleaning/Pressure Washing</b> (where no other license is collected)	\$ 55.00
561554	<b>Supply Services/Rental</b> –Diapers, Towels, uniforms, linen, etc	\$125.00
561555	<b>Security Patrol or Guard Service</b> (1 to 4 Guards)	\$ 75.00
	(5 to 10 Guards)	\$125.00
	(more than 10 Guards)	\$150.00
561556	<b>Landscaping services</b>	\$ 75.00
561557	<b>Tree Surgeon or Pruner</b>	\$100.00
561558	<b>Lawn Care Service and Maintenance (under 18 years of age exempt)</b>	\$ 55.00
561559	<b>Lawn Sprinkler Installation (Only Business)</b>	\$ 75.00
561560	<b>Lawn Sprinkler Installation (In conjunction with landscaping or other Licensed business)</b>	\$ 50.00
561561	<b>Locksmith</b>	\$ 55.00
561562	<b>Travel or Tourist Agency</b>	\$100.00
562601	<b>Waste management</b> – companies, trucks, septic tanks, landfill, services,	\$100.00
562602	<b>Garbage and/or Trash Collection</b> Other than town contract)	\$150.00
562603	<b>Collection of recyclable material</b>	\$150.00
562604	<b>Junk:</b> Dealer in junk, scrap iron or scrap automobiles	\$100.00
611701	<b>Educational services</b> – technical, computer, sports, karate, business,	\$100.00
621803	<b>Ambulance</b> – ambulance company and/or services	\$ 25.00
623820	<b>Nursing care</b> – residential care facility, day care, assisted living	Q
623830	<b>Nursing Home</b> – care for elderly and continuing care facilities	Q
624840	<b>Social assistance</b> – shelters, vocational, child care, abuse, emergency,	\$ 75.00
711950	<b>Arts and sports</b> – dance, musical, teams, tracks, promoters, agents- Each event	\$100.00
711951	<b>Special Events</b> – promoter or activity – see schedule for rates	L
711952	<b>Dancing Master or Teacher of Dancing</b> , per quarter \$30.00 per Year	\$ 75.00

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713010	<b>Amusement</b> – arcades, golf clubs, marinas,	\$259.00
713011	<b>Shooting Gallery</b> annually only	\$125.00
713012	<b>Amusement</b> – Bowling centers                      Each Lane	\$ 10.00
713013	<b>Fitness Center</b> -	\$ 75.00
713014	<b>Skating Rink</b> per Week	\$ 75.00
	Per Year	\$150.00
713015	<b>Dance Hall</b> – Annual only (Council approval required)	\$750.00
713016	<b>Shuffleboards</b> , each	\$ 40.00
713017	<b>Sideshow</b> , per day	\$ 50.00
721150	<b>Accommodations</b> – hotels, motels and similar facilities	W
721151	<b>Accommodations</b> – bed and breakfast inns and services	W
721152	<b>Accommodations</b> – trailer parks, RV parks, and travel parks	W
722170	<b>Restaurant</b> – full service restaurant facility	C
722171	<b>Delicatessen, Ice Cream parlors</b>	C
722172	<b>Caterers</b> – and/or mobile food services not otherwise licensed (resident)	\$ 75.00
722173	<b>Food Stand, Fountain or Mobile Food Vendor</b> (transient or itinerant)	\$350.00
722175	<b>Drinking Establishment</b> – club, lounge, bar or other plus general mds	H
811251	<b>Repairs and maintenance</b> – auto, paint/body, carwash, other vehicular,	J
811252	<b>Car Wash</b> – detailing, cleaning polishing	J
811253	<b>Repairs and maintenance</b> – all electronic equipment, clock, watch, television, radio, jewelry, furniture and shoe repair	D
811254	<b>Repairs and maintenance</b> – all appliances, home & garden equipment	D
811255	<b>Gunsmith</b>	D
811256	<b>Glass Installation and Sale</b> (sale only see merchant)	\$100.00
812350	<b>Automatic Dry Cleaning</b>	\$100.00
812351	<b>Laundromats</b> - 1 to 10 Machines <b>\$55.00</b> Over 10 machines	\$ 75.00
812352	<b>Bonding</b>	U
812353	<b>Personal Services</b> – Barber or Beauty Shops	Y
812353.01	<b>Personal Services-Tanning Beds</b>	Y
812353.02	<b>Undertaker</b>	Y
812354	<b>Pet Care</b>	Y
812355	<b>Fortune Teller</b> or Clairvoyant – individual reader license annually only	\$1200.00
812356	<b>Drycleaners and Pressing</b>	\$ 75.00
813100	<b>Civic &amp; Social Organizations-Amer. Legion/VFW/AmVet</b>	\$ 50.00
910450	<b>Category for number of</b> – vending machines for all types vending	N



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910451	<b>Category for number of – billiard or pool tables (each table)</b>	\$ 40.00
999999.01	<b>Unclassified Misc Business Services – not elsewhere classified</b>	\$ 75.00
999999.02	<b>Unclassified Misc Personal Services – not elsewhere classified</b>	\$ 75.00
999999	<b>Delivery</b>	<b>\$100.00</b>

**Schedule "A" Professions**

Each person and each member of a firm engaged in any private practice, vocation, or profession shall pay a license based on gross annual receipts, whether derived by private, partnership, or corporate income, salary, commission, lease or retainer, as follows:

Where gross annual receipts are:

- (A.) \$20,000 and less ..... \$ 75.00
- (B.) \$20,000 or more but less than \$125,000.....\$125.00
- (C.) Greater than \$125,000 or more.....\$200.00

**PROFESSIONAL GROUP** – each professional group that has a permanent place of business **outside the town** but routinely conducts practice in the town as a consultant such as a medical physician in cardiology, urology, oncology, or other specialists.....\$150.00

**DETECTIVES** It shall be unlawful for any person, firm or corporation to carry on or be engaged in or advertise as engaging in the vocation, profession, or business as a private investigator or detective in the Town of Flomaton or its jurisdiction without police clearance and a license issued.

**Schedule "B" Advertising**

Advertising:

- (A) Vehicles on street with banners, float, cartoons where no other license is paid
  - Per week..... \$ 50.00
  - Per day..... \$ 10.00
- (B) Advertising solicited for radio broadcasting, television  
Broadcasting, newspaper, theaters, or directories..... \$100.00
- (C) Outdoor advertising: persons owning, maintaining, painting,  
Selling or leasing to others, outdoor signs or bulletin boards..... \$100.00

**Schedule "C" –Merchant If gross receipts for the preceding year are:**

<b>More</b>		<b>Less</b>	
<b><u>Than</u></b>	<b>BUT</b>	<b><u>Than</u></b>	
0		20,000	\$100.00
20,000		50,000	\$150.00

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50,000	100,000	\$225.00
100,000	150,000	\$275.00
150,000	200,000	\$325.00
200,000	250,000	\$375.00
250,000	300,000	\$425.00
300,000		\$500.00

Cigarette and Cigars:

In addition to any other and all other licenses \$ 10.00  
 Dealer \$110.00

Restaurant, Café, Coffee Shop, Dining Room: Whether or not operated in conjunction with hotel or other business

Butcher and/or Retailer of Fresh Meat

Use Merchant Rates unless they are those persons selling meats of their own raising and in smaller quantities than a whole hog or a quarter of beef who are not otherwise licensed  
 \$125.00

Schedule "D"-Repairs

Repair Shop - Where not operated under special license prescribed herein. This license shall specify what types of repair job the license is permitted to do, such as watch and clock repair, television, adding machines, cash registers, typewriters, calculating machines, radio or electronics repair, jewelry repair, shoe repair, bicycle, radiator, upholstering vehicle or furniture(not in conjunction with furniture business), etc..... \$75.00

Shoe, Clock or Watch Repair maintained in conjunction with other licensed business.....\$35.00

Upholstering furniture in connection with other related business.....\$50.00

Schedule "E" – Manufacturer, Assembler, or processor - If gross receipts are:

<b>More Than</b>	<b>BUT</b>	<b>Less Than</b>	
0		50,000	\$100.00
50,000		100,000	\$150.00

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100,000	200,000	\$200.00
200,000	300,000	\$250.00
300,000	500,000	\$300.00
500,000		\$375.00

**Schedule "F" – Banks: Savings and Loan associations or dealer in exchange. As set forth in Sections 11-51-130 and 11-51-131 code of Alabama, 1975.**

Where capital surplus, reserves, and undivided profits are:

<b><u>More Than</u></b>	<b>but</b>	<b><u>Not Over</u></b>	
0		\$ 50,000	\$ 10.00
\$ 50,000		\$100,000	\$ 20.00
\$100,000		\$150,000	\$ 30.00
\$150,000		\$200,000	\$ 40.00
\$200,000		\$250,000	\$ 50.00
\$250,000		\$300,000	\$ 60.00
\$300,000		\$350,000	\$ 70.00
\$350,000		\$400,000	\$ 80.00
\$400,000		\$450,000	\$ 90.00
\$450,000		\$500,000	\$100.00
\$500,000		\$600,000	\$110.00
\$600,000			\$125.00

In addition, a license must be obtained for each branch of such banks per year \$10.00

**Schedule "G" - Electric Company and Gas Company**

- A. Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For selling or distributing electrical current or natural gas, an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year for the sale or distribution of electrical current or natural gas from any point in or into the municipality.
- B. An amount equal to 1.5% of the gross revenues received during the preceding calendar year from the sale of electrical current to consumers, users or distributors residing or having a place of business outside the corporate town limits, but with the police jurisdiction of the town.
- C. GAS FITTER:  
Any person engaged in or proposing to engage in the business of contracting to do, or of superintendent the installation, maintenance or repair of gas systems or gas work. Such individual must qualify to be a certified master gas fitter, actively and

FLOMATON BUSINESS LICENSE FEE SCHEDULE

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continuously connected with the conduct of said business. Such master gas fitter must have in his possession a current annual certificate issued by the state board and available for inspection on request.

- 1. Each person not licensed as a Contractor \$ 55.00
- 2. Contractor, company or firm \$150.00

D GASOLINE, WHOLESALE DISTRIBUTING

Making deliveries of gasoline, motor fuel or other petroleum products to a tank or station for retail sale within the town whether or not such tank or station is owned or operated by the person making deliveries \$175.00

**Schedule "H" - Beer, Wine & Liquor**

<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
040 (Beer On/Off Premise)	312121	75.00	
<u>State of Alabama Code</u>	<u>Classification</u>	<u>Amount</u>	<u>Licensing Notes</u>
050 (Beer Off Premise Only)	312122	50.00	
060 (Table Wine On/Off Premise)	312131	75.00	
070 (Table Wine Off Premise Only)	312131	75.00	
010 (Lounge Retail Liquor Class I)	312121	75.00	All three codes are part of the package plus the business license code.
	312131	75.00	
011 (Package Store Liquor Class II)	312122	75.00	All three codes are part of the package plus the business license code.
	312141	125.00	
	312131	75.00	
020 (Restaurant Retail Liquor)	312121	75.00	All three codes are part of the package plus the business license code.
	312141	250.00	
	312131	75.00	
032 (Club Liquor Class II)	312121	75.00	All three codes are part of the package plus the business
	312141	250.00	
	313131	75.00	

FLOMATON BUSINESS LICENSE FEE SCHEDULE

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			license code.
110 (Wholesale Table Wine & Beer)	312132	100.00	Distributors License
(Dealers in Whiskey)	312631	250.00	

**Schedule "I" –Produce- Fruit or Vegetable Dealers**

Selling from Vehicles or temporary stands, except farmers selling produce from own farms, (State grower's permit required)

Daily Rate	issued for single day sales activity	\$ 30.00
Weekly Rate	issued for week long sales activity	\$ 75.00
Yearly Rate	issued for annual sales activity	\$350.00

Maintain fixed place of business in town – See Merchants

NOTE: It shall be unlawful to park such vehicle on the streets and use the same as a place of business.

**Schedule "J" – Automobiles**

- A. Repairs:
  - 1. Automobile garage, not including sale or purchase of autos \$75.00
  - 2. Where maintained in connection with other licenses business \$50.00
  
- B: Paint Shop:
  - 1. When not in connection with other licensed business \$100.00
  - 2. Where maintained in connection with other licensed business \$ 75.00
  
- C. Vulcanizing or retreating \$100.00
  
- D. Auto parts, tires, tubes, batteries, etc. See Merchant
  
- E. Dealers in both new and used cars:
  - Gross annual business is less than \$50,000 \$125.00
  - Gross more than \$50,000 but less than \$100,000 \$150.00
  - License fee increases \$25.00 for each additional \$50,000.00 in gross receipts.
  
- F. Upholstering and/or detailing:
  - 1. Alone; principal business \$ 75.00

FLOMATON BUSINESS LICENSE FEE SCHEDULE

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2. In connection with other related business	\$ 50.00
G. Car Wash	
A. One washing bay	\$ 25.00
B. Two washing bays	\$ 40.00
C. All over two washing bays, each	\$ 10.00
H. Transient or itinerant dealer (no place of business in town)	\$400.00
I. Storage:	
1.) Alone; principal business	\$ 50.00
2.) In connection with other related business	\$ 35.00

**Schedule "K" - Telephones & Telecommunications**

Telephone Companies (Tax Authorized, Sect. 11-51-128, Code of Alabama 1975)

On intrastate business only: includes cellular telephone companies

A.) Exchange	\$60.00
B.) Long Distance	\$15.00

Telegraph Companies(Tax Authorized, Sect 11-51-128, Code of Alabama1975)	\$37.50
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**Schedule "L" - Special Events Licenses**

Carnivals, Circus or Street Fairs, per day	\$350.00
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**Schedule "M" – Service Stations**

Each Petroleum Product Pump	\$25.00
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Where automobile repairs are made, repair license required (See Automobile Repair)

Accessories sold at stations with gross sales less than \$20,000 (Gross sales greater than \$20,000 see Merchant)	\$25.00
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**Schedule "N" - Vending Machines**

Vending machines dispensing food, merchandise or drink	\$20.00 each
Vending machines dispensing cigarettes	\$20.00 each

Vending machines for music or amusement in conjunction with another business	\$35.00
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Amusement Arcade	\$150.00
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FLOMATON BUSINESS LICENSE FEE SCHEDULE

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Adult Arcade Machines (Spin type) each machine	\$100.00 each
Nintendo-type machines, each machine	\$ 7.50 each

(Authority to levy, Sect. 11-51-98, Code of Alabama 1975)

**Schedule "O" – Bankrupt, Closeout, Going Out of Business, Etc Sale:**

Conducting, carrying on or engaging in the business of selling goods, wares or merchandise or other personal property, said sales being advertised as insurance, bankrupt, insolvent, assignee executor, trustee, close out, or going our of business sale; or a sale of goods, wares and merchandise damaged by fire, smoke, water or otherwise except as exempted by Section 40-12-101, Code of Alabama, 1975, amended.

A. First two (2) weeks	\$125.00
B. After first two(2) weeks, per day	\$ 50.00

**Schedule "P" – General & Specialty Trade Contractors**

NOTE: All homebuilder contractors are required, before purchasing a contractor’s license under the license ordinance of the Town, to furnish proof that said general contractor has a duly issued state license for general contractors as required by the Code of Alabama, 1975, as amended.

**GENERAL CONTRACTORS**

If the gross amounts of all construction contracts within the Town limits:

A.) Does not exceed \$20,000	\$150.00
B.) Exceeds \$20,000	\$150.00 plus
\$1.50 for each \$1,000 or fraction thereof in excess of \$20,000	

Plumber, Master: Any person engaged in or proposing to engage in the business of contracting to do, or superintending the installation, maintenance, or repair of plumber, either or both. Such individual must qualify to be a certified master plumber. If such business be a firm or corporation, at least one active employee of such firm or corporation must be a duly registered and certified master plumber actively, continuously connected with the conduct of said business. Such master plumber must have in his possession a current annual certificate issued by the State Board.

**SPECIALTY TRADE/SKILLED LABORER CONTRACTORS:**

Painters, Sign Painters, Welder, Tinsmith, Carpenters, Wall Covering, Plumber-Master, Heating & Air Conditioning, Electrician, Brick Mason.

A.) Each person where not licensed as a contractor	\$ 55.00
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FLOMATON BUSINESS LICENSE FEE SCHEDULE

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B.) Contractor, company or firm	\$150.00
INSULATING AND/OR WEATHER STRIPPING	\$100.00

**Schedule "O" – Nursing Home**

A.) With less than 10 beds	\$100.00
B.) 10 beds or more but less than 25	\$150.00
C.) 25 beds or more	\$200.00

**Schedule "R" – Insurance**

- A.) Life insurance: \$15.00 and in addition thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on policies issued in said year to citizens in the town.
- B.) Fire insurance: 4% of the gross premiums  
Less return premiums, received risks in the town.
- C.) Liability, property damage, collision, theft and all other forms of insurance thereto \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on policies issued in said year on property within or to citizens being in the town.
- D.) Bonding or surety company: \$15.00 and in addition thereof \$1.00 on each \$100.00 and major fraction thereof of gross premiums received during the preceding year on business written in said year upon risks within or for citizens living in the town.
- E.) Insurance company which has not done business during the preceding year in the town or its police jurisdiction shall pay a license of \$50.00 in advance, and there shall be an adjustment at the expiration of a year on such license according to the schedule herein above specified.

**Schedule "S"**

Automobiles for hire:

A. Taxi or limousine service: each (Requires Council approval)	\$ 50.00
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Motor Carriers: As used in the subsection the terms “motor vehicles,” contract carrier by motor vehicles and “motor carrier” each have the same meanings respectively as given to said terms in Section 37-3-.2, Code of Alabama 1975.

- B. Every motor carrier engaged in the business or exercising the privilege in the town of receiving passengers for transportation, for hire, from the town to another point in the state and every motor carrier engaged in the business or exercising the privilege of transporting



FLOMATON BUSINESS LICENSE FEE SCHEDULE

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passengers for hire to said town from any other point in the state and discharging them in said town, not including persons operating taxicabs, shall pay an annual privilege license tax to the town of \$100.00

C. Every motor carrier engaged in the business of exercising the privilege in the town of receiving freight for transportation for hire from the town to another point in the state, shall pay an annual privilege tax to the town of, per truck \$ 50.00

**Schedule "T" - Itinerants**

Itinerant businesses operating within the jurisdiction but located outside the jurisdiction, shall pay the itinerant rate for a business license and that rate shall be \$ 350.00.

**Schedule "U" – Bonding Company**

Each person making application for a municipal business license as a bonding company as defined in Section 40-12-64 Code of Alabama, 1975, as amended, shall pay an amount equal to 1/5 of 1 percent (\$2.00 per thousand) on all gross revenue, professional fees and/or charges received during the preceding year:

Minimum License per year \$100.00

NOTE: In addition, each person making application for a municipal business license as a bonding company shall furnish evidence that each person is properly bonded and/or has adequate securities registered with the state, the power of attorney to sign bonds for the insurance company, and shall list the location of such person’s home office before the requested municipal business license will be issued/

**Schedule "V" - Delivery License**

The rate for the delivery license is established in Section 21 and is: \$ 100.00

**SECTION 21. Delivery License.**

(a) In lieu of any other type of license, a taxpayer may at its option purchase for \$100.00 plus the issuance fee, a delivery license for the privilege of delivering its merchandise in the municipality if the taxpayer meets all of the following criteria:

- (1) Other than deliveries, the taxpayer has no other physical presence within the municipality or its police jurisdiction;
- (2) The taxpayer conducts no other business in the municipality other than delivering merchandise and performing the requisite set-up and installation of said merchandise;

FLOMATON BUSINESS LICENSE FEE SCHEDULE

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- (3) Such delivery and set-up and installation is performed by the taxpayer’s employees or agents, concerns the taxpayer’s own merchandise in that municipality, and is done by means of delivery vehicles owned, leased, or contracted by the taxpayer;
- (4) The gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered shall not exceed seventy-five thousand dollars (\$75,000) during the license year;
- (5) Any set-up or installation shall relate only to (i) that required by the contract between the taxpayer and the customer or as may be required by state or local law, and (ii) the merchandise so delivered;
- (6) If at any time during the current license year the taxpayer fails to meet any of the above stated criteria, then within 10 days after any of said criteria have been violated or exceeded, the taxpayer shall purchase all appropriate business licenses from the municipality for the entire license year and without regard to this section.

(b) Mere delivery of the taxpayer’s merchandise by common carrier shall not allow the municipality to assess a business license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand (\$75,000) limitation described in the preceding section if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier.

(c) A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(d) The delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 of the Code of Alabama or other provisions of law, nor does the purchase of a delivery license conclusively determine that nexus does not exist between the taxpayer and the municipality.

**Schedule “W” Hotel, Motel,**

Hotel, Motel, Bread and Breakfast and Similar Facilities

A.) Accommodating at one time not more than 50 persons	\$125.00
B.) Accommodating at one time more than 50 persons	\$225.00

## FLOMATON BUSINESS LICENSE FEE SCHEDULE

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### Trailer and RV Parks

- |  |          |
|--|----------|
| 1.) Up to two (2) trailer and/or mobile home spaces each year  | \$ 30.00 |
| 2.) Three to ten trailer and/or mobile home spaces each year   | \$ 75.00 |
| 3.) Each additional trailer and/or mobile home space each year | \$ 2.50  |

Definition of terms "mobile home, house trailer, trailer court, camp or park" for purposes of interpretation in issuing and revoking licenses and permits, Sect 12-1, Code of Alabama 1975.

### Schedule "X" Wrecker Service

- |   |         |
|---|---------|
| A.) In conjunction with other licensed business | \$35.00 |
| B.) Only business                               | \$75.00 |

### Schedule "Y" Barbershop, Beauty Parlor or Shop, Tanning Salons, Pet Care

- |                                     |         |
|-------------------------------------|---------|
| Barbershop-Each Chair               | \$55.00 |
| Beauty Parlor or Shop-Each Operator | \$55.00 |
| Tanning, each bed                   | \$20.00 |
| Pet Care                            | \$55.00 |

Hair Care, Beauty & Tanning Products, Pet Care products and accessories sold in conjunction with barber, beauty or pet care license with gross sales less than \$20,000	\$25.00
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Hair Care, beauty & tanning products and Pet Care with gross sales greater than \$20,000 – See Merchant

Undertaker	\$200.00
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### Schedule "Z" Auctioneer

- |                     |         |
|---------------------|---------|
| A.) Each, per Day   | \$20.00 |
| B.) Each, per Month | \$50.00 |
| C.) Each, per Year  | \$75.00 |